



MEMORANDUM

Date: June 4, 2009

File No. 9177

To: Kathleen Webb, Deputy Director
Interagency Support Division
707 3rd Street, 8th Floor
West Sacramento, CA 95605

From: Department of General Services
Office of Audit Services

Subject: REVIEW OF TRAVEL RELATED EXPENSES USING CAL-CARD

This report presents the results of our limited review of the use of the CAL-Card program for travel related expenses by State and local governmental entities during the 2008 calendar year. Based on your request of April 21, 2009, the Office of Audit Services (OAS) developed information on the total travel related expenses paid by State and local governmental agencies through the use of the CAL-Card payment mechanism (See Attachment I). In addition, the OAS contacted responsible parties at five State agencies that actively used the CAL-Card for travel related expenses to obtain an explanation of that use and performed an in-depth transaction review of CAL-Card travel costs incurred by the Department of General Services (DGS).

Our review was limited in scope and, except for DGS' transactions, did not include in-depth transaction testing to verify the accuracy of the CAL-Card usage data received from U.S. Bank. Further, we did not verify the accuracy of the information received from State personnel contacted during our review related to their agency's CAL-Card use. Since local governmental agency use of CAL-Card for travel expenses is not limited by the State contract with U.S. Bank, we did not attempt to contact local agency staff to discuss their CAL-Card program.

Although our scope was limited, we believe that there is very little risk of systemic noncompliance by State agencies due to the State Controller's Office's (SCO) review of 100% of CAL-Card transactions for compliance with State requirements.

As discussed under the Summary of Use section of this report, for the 2008 calendar year, State and local governmental agencies used the CAL-Card to pay for travel related procurements totaling \$40.3 million as follows: airlines \$9.5 million, hotels \$29.6 million and rental cars \$1.2 million (See Attachment I). The entities also paid \$2.8 million in "Other Travel" costs that, based on our review of State agency use, often do not involve employee travel. Local agencies are the primary parties that use the CAL-Card to pay for costs classified as travel related, i.e., local agency transactions represented approximately \$32.7 million or 76% of total use. The Department of Forestry and Fire Protection (CAL FIRE) is the primary State agency user of the CAL-Card for travel related expenses. CAL FIRE incurred \$8.7 million (83%) of the \$10.4 million in total State agency CAL-Card costs, with the great majority of costs apparently incurred for the lodging of fire crews (See Attachments II and V).

Our limited review did not disclose any significant areas of concern with State agencies, including DGS, use of the CAL-Card as a mechanism to pay travel related expenses. Overall, based on our limited review, we concluded that State agencies appear to be complying with

State requirements that prohibit the use of CAL-Card for employee travel related expenses, such as lodging, airline tickets and car rentals. However, the significant use of the CAL-Card by local governmental entities to pay for airline tickets and rental cars indicates that they are not taking full advantage of the cost savings offered under State contracts in those areas. Further, Statewide Travel and Meeting Management Program (STAMMP) staff should consider meeting with business services staff of CAL FIRE, the Military Department (Military) and the California Conservation Corps (CCC) to discuss their use of CAL-Card to pay for the lodging of fire crews. Since each of these agencies are often independently procuring lodging for the same fire emergency, there may be an opportunity for cost savings due to the economies of scale that may be gained through a coordinated procurement effort.

BACKGROUND

In brief, CAL-Card is the State of California's VISA procurement card program, which is designed to pay for small dollar value procurements. The Master Service Agreement (MSA) for the program is with U.S. Bank. The MSA provides statewide purchase card services for State and participating local governmental entities. It is also made available for the use of partners in the Western States Contracting Alliance. The program is overseen by a Contract Administrator located within the DGS' Procurement Division (PD). However, each participating entity is responsible and accountable for its own program activities.

The CAL-Card is a payment mechanism and not a procurement method. The program's State agency instructions contain provisions that prohibit certain types of purchases from being made through the use of a CAL-Card. For State agencies, the prohibited expenses include employee travel related expenses, such as lodging, airline tickets and car rentals. The State pays for these costs through American Express travel accounts or through the reimbursement of employees based on the submittal of travel expense claims. As of July 1, 2008, State agencies are also required to use an American Express Payment System Meeting Planners Account to pay hotels for meeting space per Management Memo (MM) 08-08.

It should be noted that State policies allow the CAL-Card to be used to pay for consolidated group lodging costs, such as used by CAL FIRE to pay for the lodging of fire crews. Further, the State does not prohibit local governmental agencies from using the CAL-Card program for employee or other travel or meeting room related expenses.

SUMMARY OF USE

To develop information on travel related expenses paid through the use of CAL-Card, we first obtained data from PD's Contract Administrator on travel related expenses that had been provided to her by U.S. Bank. The data represented all transactions incurred by State and local governmental entities over the period January 1, 2008 through December 31, 2008 in four categories: airlines, hotels, other travel and rental cars. The data was not itemized by individual transaction, but was presented in total by Merchant Category Code (MCC). A MCC is a four-digit number used by the bankcard industry to classify suppliers into market segments. There are approximately 600 MCCs that denote various types of business (e.g., MCC 3000-3299 are assigned to specific airlines, such as 3066 being Southwest Airlines' code).

In addition, we accessed U.S. Bank's data base and obtained transaction specific data for five departments¹ that were actively using the CAL-Card program for travel related expenses. Subsequently, we contacted responsible parties at the selected departments to obtain explanations on their CAL-Card policies and practices and individual transactions of interest. Further, even though DGS' use of the CAL-Card for travel related expenses was insignificant, i.e., only \$1,604, we performed an in-depth review of those transactions to ensure appropriate use (See Attachment IV).

Our limited review did not disclose any significant areas of concern with State agencies, including DGS, use of the CAL-Card as a mechanism to pay travel related expenses. For a summary of travel related CAL-Card use, see Attachment I and its subsidiary Attachments II through V. The following briefly summarizes the results of our review:

- **Total Use** – For the 2008 calendar year, State and local governmental agencies used the CAL-Card to pay for travel related procurements totaling \$40.3 million as follows: airlines \$9.5 million, hotels \$29.6 million and rental cars \$1.2 million (See Attachment I). The entities also paid \$2.8 million in "Other Travel" costs that, based on our review of State agency use, often do not involve employee travel.
- **Local Agency Use** – local governmental units² were the primary parties that used the CAL-Card for routine travel, i.e., local agency transactions represented approximately \$32.7 million or 76% of total use (Attachment I). This is not surprising due to local agencies, in contrast to State agencies, not being restricted from using the CAL-Card program for employee travel expenses. In fact, PD's website informs local public agencies that one of the CAL-Card program's benefits for local agencies is the elimination of costs incurred in processing employee travel expense claims. Since local governmental agency use of CAL-Card for travel expenses is not limited, we did not perform any in-depth analysis related to those charges.
- **State Agency Use** – State agencies³ used CAL-Card for approximately \$10.4 million in travel related expenses, with most of the charges incurred by CAL FIRE, \$8.7 million (See Attachments II and V). The following presents information on our analysis of the use of CAL-Card by State agencies:
 1. **Hotels** – we did not develop any significant concerns with the use of CAL-Card to pay for hotel expenses. As shown on Attachment III, Page 1 of 2, three departments, CAL FIRE, Military and the CCC incurred \$9.2 million (93%) of the \$9.9 million in CAL-Card hotel costs. In the great majority of instances, the costs were incurred to lodge fire crews, with lodging for the San Diego area fire disaster representing most of the costs.

In addition, we contacted the California Department of Transportation (Caltrans) to discuss its use of CAL-Card and were advised that they have paid lodging for snow

¹ We accessed transaction data and contacted the following five departments during our review: California Conservation Corps; California Department of Transportation; Department of Consumer Affairs; California Department of Food and Agriculture; and, the Military Department. We did not directly contact the Department of Forestry and Fire Protection due to DGS' Office of Fleet and Asset Management already working with that department on issues related to the CAL-Card being used to pay for fire emergency lodging costs. Due to a recent audit we conducted at that department, we also had knowledge of the Department of Rehabilitation's use of the CAL-Card to pay client travel costs.

² The data received from PD/U.S. Bank for local governmental entities contained summary data on CAL-Card use segregated by school districts, counties, cities, community colleges and miscellaneous local agencies. The name is also shown of the entity incurring the cost, e.g., City of San Jose.

³ State agencies do not include the University of California (UC) or California State University (CSU) systems. We were advised by U.S. Bank that UC operates under a separate contract with U.S. Bank and the CSU has a separate contract with another provider.

crews, when deemed necessary. We also determined that the Department of Consumer Affairs (DCA) and the Department of Rehabilitation (DOR) have approved programs that allow the payment of non-employee travel costs, which include lodging costs, through the use of CAL-Card. Further, we noted a number of departments (Caltrans, DCA and the California Department of Food and Agriculture) that used CAL-Cards to pay for meeting rooms at hotels. However, in general, those costs were incurred prior to the July 1, 2008 issuance of MM 08-08, which added a requirement that an American Express Payment System Meeting Planners Account is to be used to pay for meeting rooms at hotels.

2. **Airlines** – we did not develop any significant concerns with the use of CAL-Card to pay for airline expenses. As shown on Attachment III, Page 1 of 2, DOR and DCA incurred \$24,468 (57%) of the \$42,848 in CAL-Card airline costs. As previously discussed, both of these departments have approved programs that allow the payment of non-employee travel costs, which include airline costs, through the use of CAL-Card. As an example of card use, DCA used the CAL-Card to pay for \$3,367 in airline tickets for sending children participating in an education program to a national competition held in Minnesota, which is an allowable use of CAL-Card.
3. **Rental Cars** - we did not develop any significant concerns with the use of CAL-Card to pay for rental cars. As shown on Attachment III, Page 2 of 2, Military and DOR incurred \$20,784 (64%) of the \$32,256 in CAL-Card rental car costs. As previously discussed, DOR is approved to pay non-employee (client) travel related costs. For Military, we were advised that its car rentals, which totaled \$17,636 in August 2008, were all fire related emergency rentals, with CAL-Card deemed to be the most expedient way to make the payment due to the lack of a State budget.
4. **Other Travel** – we did not develop any significant concerns with the use of CAL-Card to pay for other travel costs. Overall, we determined that the businesses listed within the MCC group "Other Travel" cover a broad variety of services that based on our tests often do not involve employee travel. Therefore, the use of CAL-Card to pay applicable costs is not restricted. For example, Caltrans category costs, which totaled \$223,215 (47%) of the \$479,240 in "Other Travel" (see Attachment III, Page 2 of 2), were incurred with businesses that provided such non-employee travel services as truck transportation delivery services and the public storage of goods/supplies.
5. **DGS Use** – we did not develop any concerns with the use of CAL-Card to pay for travel related expenses. The expenses totaled only \$1,604 and complied with State policies (See Attachment IV).

CONCLUSION

For the 2008 calendar year, State and local governmental agencies used the CAL-Card for travel related procurements totaling \$40.3 million as follows: airlines \$9.5 million, hotels \$29.6 million and rental cars \$1.2 million. Our limited review did not identify any significant areas of concern with State agencies use of the CAL-Card as a mechanism to pay travel related expenses. Overall, we found that State agencies appear to be complying with State requirements that prohibit the use of CAL-Card for employee travel related expenses, such as lodging, airline tickets and car rentals. However, the significant use of the CAL-Card by local governmental entities for airline tickets and rental cars indicates that they are not taking full advantage of the cost savings offered under State contracts in those areas. Those agreements provide for a Business Travel Account through American Express to be used to obtain contracted pricing, not the CAL-Card payment mechanism.

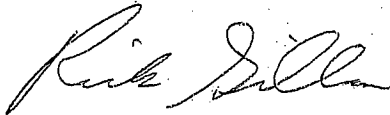
In addition, STAMMP staff should consider meeting with business services staff of CAL FIRE, Military and CCC to discuss their use of CAL-Card to pay for the lodging of fire crews. Since each of these agencies are often independently procuring lodging for the same emergency, there may be opportunities for cost savings due to the economies of scale that may be gained through a coordinated procurement effort.

It should also be noted that the risk of misuse of CAL-Cards by State agencies is very low due to SCO's review of 100% of CAL-Card transactions for compliance with State requirements. We were advised by SCO audit staff that this policy was implemented a few years ago after the significant and improper use of the CAL-Card program by a State employee.

It is also our understanding that STAMMP may be interested in a breakdown of local governmental entity travel costs by entity name. A data file containing the same level of information that was used to prepare Attachment II, which identifies State agency users by name, is also available for local government agencies.

We greatly appreciated the cooperation and assistance provided by PD and U.S. Bank personnel.

If you need further information or assistance on this report, please contact me at (916) 376-5058.



RICK GILLAM, CPA, CIA
Chief, Office of Audit Services

cc: Will Semmes, Chief Deputy Director
James Butler, Deputy Director, Procurement Division
Kathy Hicks, Chief, Office of Fleet and Asset Management
Helen Gonzales, CAL-Card Contract Administrator, Procurement Division

OFFICE OF AUDIT SERVICES
CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT I

SCHEDULE OF TOTAL CAL-CARD USE
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
(UNAUDITED)

Entity	Airline	Hotel	*Other Travel	Rental Car	Total	Percentage
State Agencies	\$ 42,848.16	\$ 9,891,929.09	\$ 479,240.29	\$ 32,256.22	\$ 10,446,273.76	24.00%
Schools	\$ 2,959,180.95	\$ 6,650,752.97	\$ 507,068.33	\$ 363,544.00	\$ 10,480,546.25	24.00%
Counties	\$ 3,303,607.97	\$ 5,090,736.11	\$ 710,984.66	\$ 257,827.87	\$ 9,363,156.61	22.00%
Cities	\$ 1,951,415.14	\$ 5,287,767.13	\$ 772,990.66	\$ 319,844.89	\$ 8,332,017.82	19.00%
Miscellaneous Local Agencies	\$ 1,121,995.59	\$ 2,529,023.99	\$ 347,017.89	\$ 167,582.31	\$ 4,165,619.78	10.00%
Community Colleges	\$ 119,859.64	\$ 194,282.73	\$ 24,522.02	\$ 8,293.22	\$ 346,957.61	1.00%
Total	\$ 9,498,907.45	\$ 29,644,492.02	\$ 2,841,823.85	\$ 1,149,348.51	\$ 43,134,571.83	100.00%

* Based on our review of State agency use, the "Other Travel" category costs often do not appear to be incurred for employee travel costs.

OFFICE OF AUDIT SERVICES
CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT II

SCHEDULE OF CAL-CARD USE BY STATE AGENCIES
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
(UNAUDITED)

State Agency	Airline	Hotel	Other Travel	Rental Car	Total	Percentage
Department of Forestry and Fire Protection*		\$ 8,618,938.40	\$ 36,523.15	\$ 38.31	\$ 8,655,499.86	82.86%
Miscellaneous State Agencies**	\$ 24,769.21	\$ 560,335.49	\$ 71,293.57	\$ 5,923.86	\$ 662,322.13	6.34%
Military Department*	\$ 740.00	\$ 466,360.75	\$ 2,171.85	\$ 17,635.99	\$ 486,908.59	4.66%
Department of Transportation*	\$ (9,710.03)	\$ 25,979.32	\$ 223,215.43	\$ 544.83	\$ 240,029.55	2.30%
California Conservation Corps*	\$ 30.00	\$ 132,048.20	\$ 11,893.04		\$ 143,971.24	1.38%
Department of Parks and Recreation	\$ 50.00	\$ 6,654.38	\$ 58,496.27		\$ 65,200.65	0.62%
Department of Rehabilitation*	\$ 20,523.13	\$ 24,694.65	\$ 7,979.63	\$ 3,148.49	\$ 56,345.90	0.54%
Department of Fish and Game		\$ 2,831.36	\$ 36,747.35		\$ 39,578.71	0.38%
Department of Consumer Affairs*	\$ 3,945.00	\$ 13,225.02	\$ 1,398.58		\$ 18,568.60	0.18%
Department of Water Resources		\$ 300.00	\$ 15,910.88		\$ 16,210.88	0.16%
Miscellaneous Commissions**	\$ 1,275.00	\$ 12,244.21	\$ 1,380.55	\$ 359.88	\$ 15,259.64	0.15%
Department of Food and Agriculture*		\$ 5,481.35	\$ 4,432.17	\$ 1,107.41	\$ 11,020.93	0.11%
Department of Justice		\$ 10,262.08		\$ 184.05	\$ 10,446.13	0.10%
Office of Emergency Services		\$ 5,882.84			\$ 5,882.84	0.06%
Department of Conservation		\$ 3,493.57			\$ 3,493.57	0.03%
Employment Development Department			\$ 132.67	\$ 2,976.37	\$ 3,109.04	0.03%
Water Resources Control Board		\$ 2,090.99	\$ 842.58		\$ 2,933.57	0.03%
Prison Industry Authority			\$ 2,321.10		\$ 2,321.10	0.02%
Administrative Office of the Courts		\$ 646.00	\$ 1,000.00		\$ 1,646.00	0.02%
Department of General Services**	\$ 104.00	\$ 167.49	\$ 1,081.75	\$ 250.53	\$ 1,603.77	0.02%
California Highway Patrol		\$ 202.99	\$ 1,060.01		\$ 1,263.00	0.01%
Department of Motor Vehicles	\$ 28.00	\$ 90.00	\$ 1,113.19		\$ 1,231.19	0.01%
Department of Industrial Relations	\$ 656.85				\$ 656.85	0.01%
Department of Corrections and Rehabilitation	\$ 289.00				\$ 289.00	0.00%
Department of Social Services	\$ 148.00				\$ 148.00	0.00%
Department of Developmental Services			\$ 126.02		\$ 126.02	0.00%
California Youth Authority			\$ 120.50		\$ 120.50	0.00%
Department of Mental Health				\$ 86.50	\$ 86.50	0.00%
Total	\$ 42,848.16	\$ 9,891,929.09	\$ 479,240.29	\$ 32,256.22	\$ 10,446,273.76	100.00%

* We accessed transaction data and contacted the following five departments during our review: California Conservation Corps; California Department of Transportation; Department of Consumer Affairs; California Department of Food and Agriculture; and, the Military Department. We did not directly contact the Department of Forestry and Fire Protection due to DGS' Office of Fleet and Asset Management already working with that department on issues related to the CAL-Card being used to pay for fire emergency lodging costs. Due to a recent audit we conducted at that department, we also had knowledge of the Department of Rehabilitation's use of the CAL-Card to pay client travel costs.

** U.S. Bank indicated that 38 agencies were consolidated into these categories.

*** Detailed transaction testing was performed of DGS' transactions.

OFFICE OF AUDIT SERVICES
CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT III
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SCHEDULE OF CAL-CARD USE BY CATEGORY
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
(UNAUDITED)

State Agency	Airline	No. of Trans.	Percentage
Miscellaneous State Agencies	\$ 24,769.21	153	57.81%
Department of Rehabilitation	\$ 20,523.13	72	47.90%
Department of Consumer Affairs	\$ 3,945.00	9	9.21%
Miscellaneous Commissions	\$ 1,275.00	3	2.98%
Military Department	\$ 740.00	7	1.73%
Department of Industrial Relations	\$ 656.85	1	1.53%
Department of Corrections and Rehabilitation	\$ 289.00	1	0.67%
Department of Social Services	\$ 148.00	5	0.35%
Department of General Services	\$ 104.00	3	0.24%
Department of Parks and Recreation	\$ 50.00	1	0.12%
California Conservation Corps	\$ 30.00	3	0.07%
Department of Motor Vehicles	\$ 28.00	1	0.07%
Department of Transportation*	\$ (9,710.03)	134	-22.66%
Total	\$ 42,848.16	393	100.00%

* The (\$9,710.03) is a credit for previous airline charges. Caltrans had numerous erroneous airline charges and subsequent credits during this period.

State Agency	Hotel	No. of Trans.	Percentage
Department of Forestry and Fire Protection	\$ 8,618,938.40	9279	87.13%
Miscellaneous State Agencies	\$ 560,335.49	619	5.66%
Military Department	\$ 466,360.75	1222	4.71%
California Conservation Corps	\$ 132,048.20	139	1.33%
Department of Transportation	\$ 25,979.32	84	0.26%
Department of Rehabilitation	\$ 24,694.65	118	0.25%
Department of Consumer Affairs	\$ 13,225.02	29	0.13%
Miscellaneous Commissions	\$ 12,244.21	43	0.12%
Department of Justice	\$ 10,262.08	60	0.10%
Department of Parks and Recreation	\$ 6,654.38	10	0.07%
Office of Emergency Services	\$ 5,882.84	3	0.06%
Department of Food and Agriculture	\$ 5,481.35	52	0.06%
Department of Conservation	\$ 3,493.57	7	0.04%
Department of Fish and Game	\$ 2,831.36	6	0.03%
Water Resources Control Board	\$ 2,090.99	7	0.02%
Administrative Office of the Courts	\$ 646.00	2	0.01%
Department of Water Resources	\$ 300.00	3	0.00%
California Highway Patrol	\$ 202.99	6	0.00%
Department of General Services	\$ 167.49	3	0.00%
Department of Motor Vehicles	\$ 90.00	10	0.00%
Total	\$ 9,891,929.09	11702	100.00%

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CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT III
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SCHEDULE OF CAL-CARD USE BY CATEGORY
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
(UNAUDITED)

State Agency	Other Travel	No. of Trans.	Percentage
Department of Transportation	\$ 223,215.43	245	46.58%
Miscellaneous State Agencies	\$ 71,293.57	337	14.88%
Department of Parks and Recreation	\$ 58,496.27	112	12.21%
Department of Fish and Game	\$ 36,747.35	53	7.67%
Department of Forestry and Fire Protection	\$ 36,523.15	54	7.62%
Department of Water Resources	\$ 15,910.88	66	3.32%
California Conservation Corps	\$ 11,893.04	189	2.48%
Department of Rehabilitation	\$ 7,979.63	11	1.67%
Department of Food and Agriculture	\$ 4,432.17	27	0.92%
Prison Industry Authority	\$ 2,321.10	2	0.48%
Military Department	\$ 2,171.85	6	0.45%
Department of Consumer Affairs	\$ 1,398.58	6	0.29%
Miscellaneous Commissions	\$ 1,380.55	37	0.29%
Department of Motor Vehicles	\$ 1,113.19	3	0.23%
Department of General Services	\$ 1,081.75	7	0.23%
California Highway Patrol	\$ 1,060.01	7	0.22%
Administrative Office of the Courts	\$ 1,000.00	1	0.21%
Water Resources Control Board	\$ 842.58	5	0.18%
Employment Development Department	\$ 132.67	1	0.03%
Department of Developmental Services	\$ 126.02	2	0.03%
California Youth Authority	\$ 120.50	2	0.03%
Total	\$ 479,240.29	1173	100.00%

State Agency	Rental Car	No. of Trans.	Percentage
Military Department	\$ 17,635.99	8	54.67%
Miscellaneous State Agencies	\$ 5,923.86	23	18.37%
Department of Rehabilitation	\$ 3,148.49	37	9.76%
Employment Development Department	\$ 2,976.37	1	9.23%
Department of Food and Agriculture	\$ 1,107.41	2	3.43%
Department of Transportation	\$ 544.83	2	1.69%
Miscellaneous Commissions	\$ 359.88	3	1.12%
Department of General Services	\$ 250.53	1	0.78%
Department of Justice	\$ 184.05	1	0.57%
Department of Mental Health	\$ 86.50	1	0.27%
Department of Forestry and Fire Protection	\$ 38.31	2	0.12%
Total	\$ 32,256.22	81	100.00%

OFFICE OF AUDIT SERVICES
CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT IV

SCHEDULE OF THE DEPARTMENT OF GENERAL SERVICES' CAL-CARD USE
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Item No.	Merchant Category Description	MGC	Merchant Name	Merchant City	Merchant State	Trans Date	Trans Amt	Managing Account Name
1	AIRLINE	3066	SOUTHWESTAIR5262357979524	DALLAS	TX	2008/01/25	\$27.00	FLEET ADMIN
2	AIRLINE	3066	SOUTHWESTAIR5262357980225	DALLAS	TX	2008/01/25	\$27.00	FLEET ADMIN
3	AIRLINE	3066	SOUTHWESTAIR5262600169772	DALLAS	TX	2008/12/26	\$50.00	DEPT OF GEN SVCS-RES-D-BP
4	HOTEL	3502	BEST WESTERN HOTELS	ANGELS CAMP	CA	2008/05/30	\$370.85	DGS TELECOM
5	HOTEL	3502	BEST WESTERN HOTELS	ANGELS CAMP	CA	2008/06/21	(\$370.85)	DGS TELECOM
6	HOTEL	3513	WESTIN BONAVENTURE HOTEL	LOS ANGELES	CA	2008/01/26	\$167.49	FLEET ADMIN
7	OTHER TRAVEL	4468	WEST MARINE #127	ALAMEDA	CA	2008/03/27	\$71.73	DEPT OF GEN SVCS-RES-D-BP
8	OTHER TRAVEL	4468	WEST MARINE #127	ALAMEDA	CA	2008/04/08	\$62.94	DEPT OF GEN SVCS-RES-D-BP
9	OTHER TRAVEL	4468	WEST MARINE #127	ALAMEDA	CA	2008/05/29	\$78.27	DEPT OF GEN SVCS-RES-D-BP
10	OTHER TRAVEL	4468	WEST MARINE 1214	SANTA ROSA	CA	2008/03/13	\$95.41	DEPT OF GEN SVCS-RES-D-BP
11	OTHER TRAVEL	4225	PODS #49	714-4499973	CA	2008/07/25	\$333.40	DIRECT CONSTRUCTION UNIT
12	OTHER TRAVEL	4225	KENNEDY VAN & STORAGE	415-8265605	CA	2008/01/14	\$200.00	DEPT OF GEN SVCS-RES-D-BP
13	OTHER TRAVEL	4225	KENNEDY VAN & STORAGE	415-8265605	CA	2008/03/10	\$240.00	DEPT OF GEN SVCS-RES-D-BP
14	RENTAL CAR	3405	ENTERPRISE RENT-A-CAR	CORONA	CA	2008/05/22	\$250.53	DGS TELECOM
Total							\$1,603.77	

Notes:

- Item Nos. 1, 2, and 6** - The documentation supporting the claim schedule had a copy of a money gram for \$221.49 from the employee to reimburse the State for both air fare and hotel charges. Employee was then instructed to complete a travel expense claim.
- Item No. 3** - This transaction was a charge for \$50.00 from an airline for a 71-100 lbs. overweight bag.
- Item Nos. 7 and 8** - These transactions were charges for purchases of wood finish and varnish products, \$71.73 and \$62.94.
- Item No. 10** - This transaction was a charge for a bulk spool product purchase in the amount of \$95.41.
- Item No. 11** - This transaction was a charge for on-demand storage pods, \$333.40.
- Item No. 13** - This transaction was a charge for moving services, \$240.00.
- Item No. 14** - This transaction was a charge to rent a large boxed truck with a hydraulic lift to move equipment from the Riverside Shop to temporary storage until building repairs were completed, \$250.53.
- Item Nos. 9 and 12** - These transactions were not verified to supporting documents. Low risk and similar to other transactions.

OFFICE OF AUDIT SERVICES
CAL-CARD PROGRAM
REVIEW OF TRAVEL RELATED EXPENSES

ATTACHMENT V

SCHEDULE OF CAL FIRE'S CAL-CARD USE
OVER THE PERIOD OF
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
(UNAUDITED)

MCC Category	MCC Description	DEBIT AMOUNT	CREDIT AMOUNT	TOTAL	NO. OF TRANS.
HOTELS	HOLIDAY INNS	\$562,283.23	(\$24,574.94)	\$537,708.29	705
HOTELS	BEST WESTERN HOTELS	\$948,790.39	(\$21,705.35)	\$927,085.04	1234
HOTELS	SHERATON	\$2,689.61	\$0.00	\$2,689.61	3
HOTELS	HILTON HOTELS	\$36,332.70	(\$124.97)	\$36,207.73	55
HOTELS	QUALITY SUITES	\$214,807.21	(\$4,393.38)	\$210,413.83	256
HOTELS	MARRIOTT	\$107,136.82	(\$2,259.45)	\$104,877.37	302
HOTELS	DAYS INNS OF AMERICA	\$178,835.94	(\$1,103.30)	\$177,732.64	120
HOTELS	RODEWAY INNS	\$69,366.76	(\$161.82)	\$69,204.94	62
HOTELS	LA QUINTA MOTOR INNS	\$220,434.89	(\$6,082.74)	\$214,352.15	253
HOTELS	RED LION HOTEL	\$159,125.57	(\$252.14)	\$158,873.43	77
HOTELS	RENAISSANCE HOTELS	\$43,491.11	(\$123.20)	\$43,367.91	22
HOTELS	COMFORT INNS	\$525,002.39	(\$30,683.32)	\$494,319.07	659
HOTELS	VAGABOND HOTELS	\$50,657.29	(\$95.08)	\$50,562.21	53
HOTELS	HILTON GARDEN INN	\$48,714.26	(\$557.76)	\$48,156.50	80
HOTELS	TRAVELODGE	\$61,811.74	\$0.00	\$61,811.74	63
HOTELS	EXTENDED STAY	\$40,326.35	(\$3,576.50)	\$36,749.85	53
HOTELS	RAMADA INNS	\$427,962.82	(\$3,463.38)	\$424,499.44	226
HOTELS	HOWARD JOHNSON	\$6,598.12	(\$6,392.84)	\$205.28	32
HOTELS	HYATT HOTELS	\$143,983.99	(\$9,450.04)	\$134,533.95	73
HOTELS	ECONO LODGES	\$9,993.66	(\$660.00)	\$9,333.66	9
HOTELS	RADISSON HOTELS	\$2,555.40	\$0.00	\$2,555.40	1
HOTELS	RED ROOF INNS	\$28,420.77	(\$491.60)	\$27,929.17	25
HOTELS	HAMPTON INNS	\$272,604.92	(\$14,476.41)	\$258,128.51	352
HOTELS	COURTYARD BY MARRIOTT	\$266,295.55	(\$2,422.04)	\$263,873.51	306
HOTELS	DOUBLETREE HOTELS	\$48,098.75	(\$94.13)	\$48,004.62	17
HOTELS	EMBASSY SUITES	\$64,305.38	(\$9,410.02)	\$54,895.36	215
HOTELS	MOTEL 6	\$153,142.24	(\$2,754.62)	\$150,387.62	136
HOTELS	RESIDENCE INNS	\$97,402.73	(\$1,475.04)	\$95,927.69	73
HOTELS	SHILO INNS	\$2,793.67	\$0.00	\$2,793.67	8
HOTELS	SUPER 8 MOTELS	\$174,093.57	(\$69.95)	\$174,023.62	130
HOTELS	FAIRFIELD INN	\$256,534.28	(\$237.97)	\$256,296.31	210
HOTELS	TOWN PLACE SUITES	\$704.00	\$0.00	\$704.00	5
HOTELS	CROWN PLAZA HOTELS	\$10,852.63	(\$187.32)	\$10,665.31	17
HOTELS	HOMEWOOD SUITES	\$14,135.05	(\$1,099.17)	\$13,035.88	23
HOTELS	SPRINGHILL SUITES	\$10,868.13	(\$188.16)	\$10,679.97	30
HOTELS	OTHER HOTELS	\$3,554,923.07	(\$48,569.95)	\$3,506,353.12	3394
OTHER TRAVEL	PUBLIC WAREHOUSING-IN	\$13,566.62	\$0.00	\$13,566.62	12
OTHER TRAVEL	MARINAS, MARINE SERVI	\$5,031.36	\$0.00	\$5,031.36	24
OTHER TRAVEL	TRAVEL AGENCY (NOT AIR	\$10,297.55	\$0.00	\$10,297.55	3
OTHER TRAVEL	TRANSPORTATION SERVIC	\$7,627.62	\$0.00	\$7,627.62	15
RENTAL CARS	ENTERPRISE RENT-A-CAR	\$125.00	(\$86.69)	\$38.31	2
TOTAL		\$8,852,723.14	(\$197,223.28)	\$8,655,499.86	9335